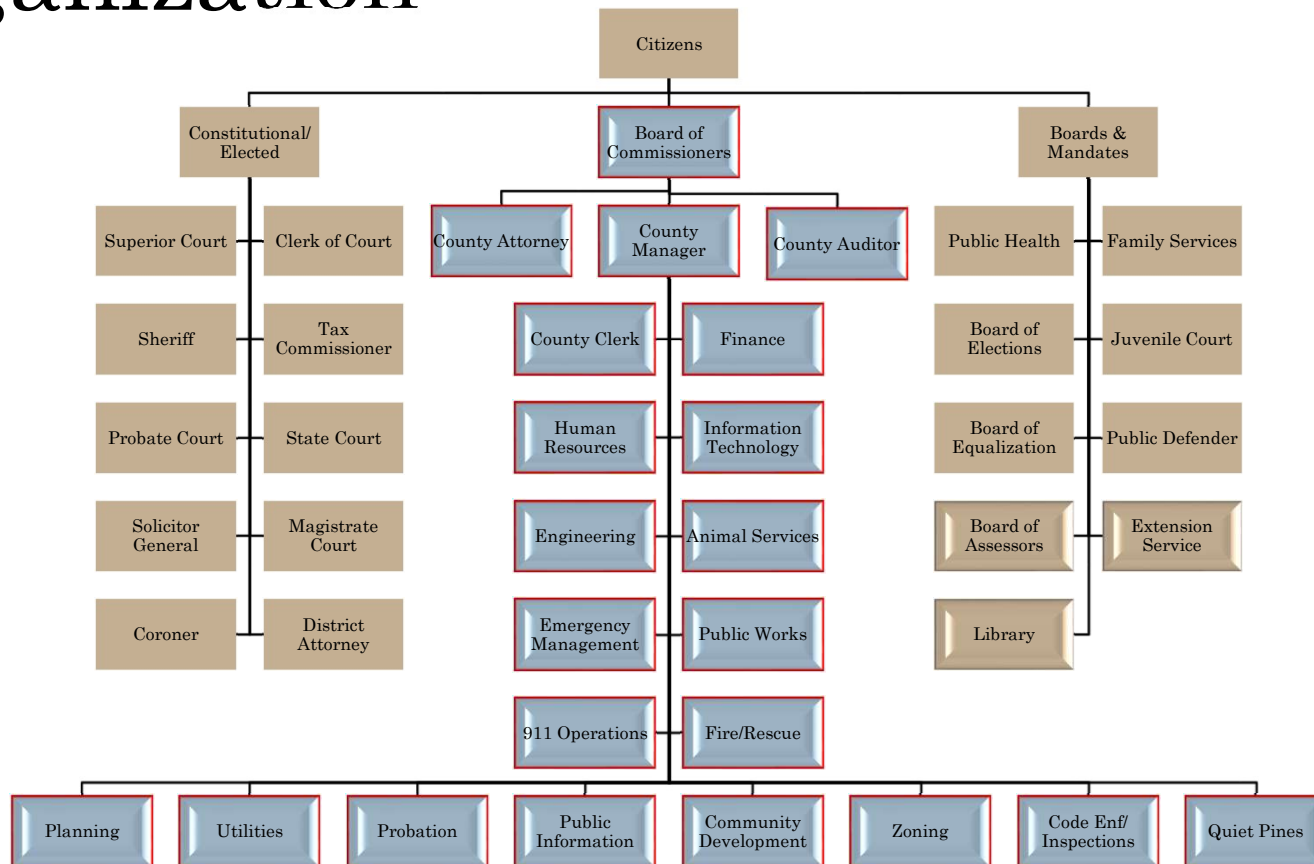


Lowndes County Board of Commissioners

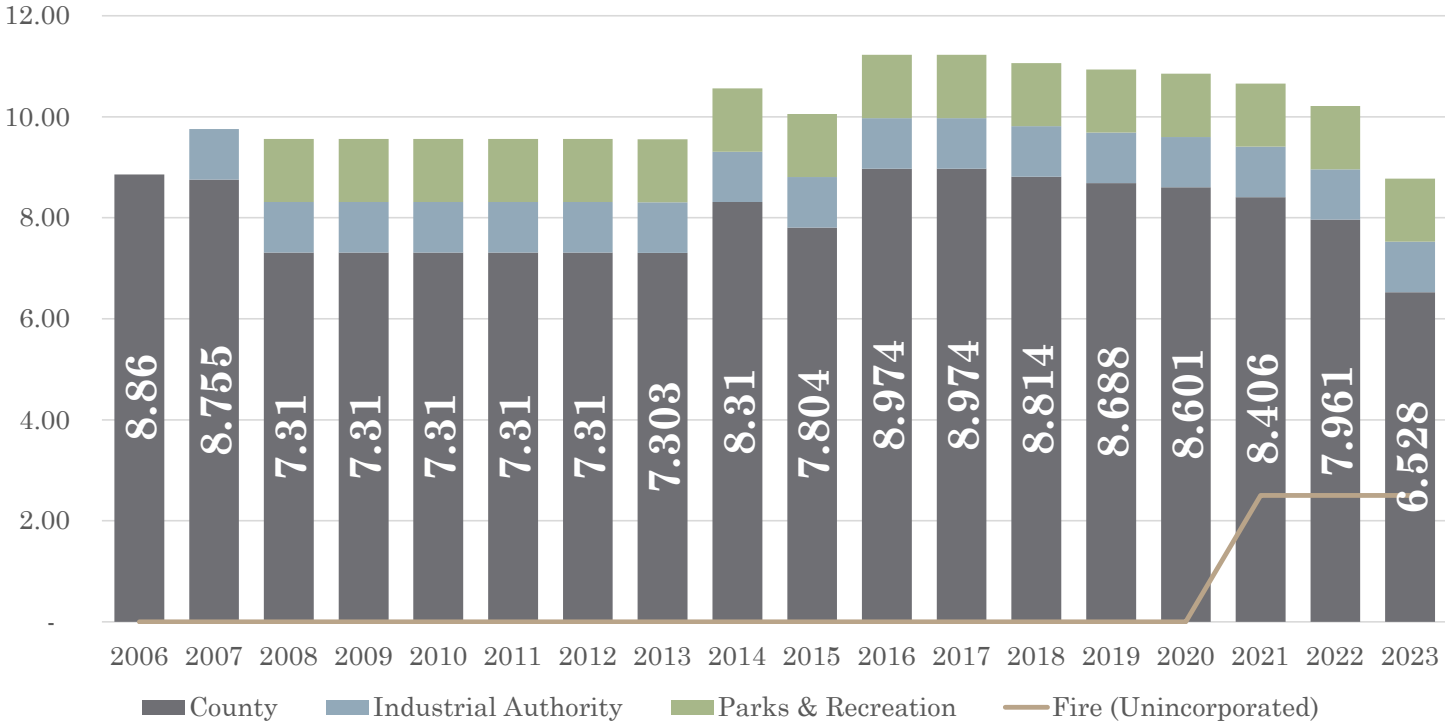
FY 2024 – 2025 Public Hearing on the Budget



Organization



Millage History



Budget Comparison by Fund

| | FY 2024 | FY 2025 | % Change |
|--------------------------|----------------|----------------|-----------------|
| General Fund | \$68,555,605 | \$70,104,500 | 2.26% |
| Special Revenue Funds | | | |
| Commissary | \$1,580,944 | \$1,599,850 | 1.20% |
| Law Library | \$100,000 | \$100,000 | 0.00% |
| Accommodation Excise Tax | \$700,000 | \$1,000,000 | 42.86% |
| Intergovernmental Grants | \$1,324,957 | \$1,356,518 | 2.38% |
| Jail Operations | \$304,645 | \$289,553 | (4.95)% |
| Drug Abuse Treatment | \$111,026 | \$61,024 | (45.04)% |
| Emergency Communications | \$4,088,667 | \$4,340,634 | 6.16% |
| Victim/Witness | \$240,456 | \$243,944 | 1.45% |

Budget Comparison by Fund

| | FY 2024 | FY 2025 | % Change |
|-------------------------------|----------------|----------------|-----------------|
| Special Revenue Funds | | | |
| Special Services | \$2,394,778 | \$2,363,393 | (1.31)% |
| Fire Services | \$8,023,636 | \$8,886,148 | 10.75% |
| Capital Projects Funds | | | |
| SPLOST VIII | \$29,000,000 | \$31,500,000 | 8.62% |
| TSPLOST | \$4,500,000 | \$5,200,000 | 15.56% |
| Public Roads – LMIG | \$1,200,000 | \$1,300,000 | 8.33% |
| Enterprise Funds | | | |
| Water/Sewer | \$9,525,000 | \$10,114,102 | 6.18% |
| Landfill | \$568,612 | \$575,188 | 1.16% |

Budget Comparison by Fund

| | FY 2024 | FY 2025 | % Change |
|-------------------------------|---------------|---------------|----------|
| Enterprise Funds | | | |
| Tax Lighting Districts | \$423,900 | \$475,150 | 12.09% |
| Inspections & Permitting | \$811,491 | \$751,978 | (7.33)% |
| Quiet Pines Golf Course | \$938,955 | \$934,532 | (0.47)% |
| Internal Service Funds | | | |
| Equipment Maintenance | \$3,331,521 | \$3,528,764 | 5.92% |
| Health Insurance | \$8,264,310 | \$8,620,000 | 4.30% |
| Workers Compensation | \$442,000 | \$495,000 | 11.99% |
| Technology Fleet | \$933,750 | \$945,150 | 1.22% |
| All Funds | \$147,364,253 | \$154,785,428 | 5.04% |

General Fund Overview

| | FY 2024 | FY 2025 | % Change |
|-----------------------|---------------------|---------------------|-----------------|
| Revenues | | | |
| Taxes | \$57,964,000 | \$59,736,500 | 3.06% |
| Licenses & Permits | \$10,000 | \$12,000 | 20.00% |
| Intergovernmental | \$636,750 | \$637,000 | 0.04% |
| Charges for Service | \$4,380,400 | \$4,737,000 | 8.14% |
| Fines & Forfeitures | \$2,675,000 | \$2,325,000 | (13.08)% |
| Miscellaneous | \$817,500 | \$1,572,000 | 92.29% |
| Total Revenues | \$66,483,650 | \$69,019,500 | 3.81% |

General Fund Overview

| | FY 2024 | FY 2025 | % Change |
|---------------------------|---------------------|---------------------|-----------------|
| Expenditures | | | |
| General Government | \$13,317,140 | \$13,003,697 | (2.35)% |
| Judicial | \$8,043,435 | \$8,405,200 | 4.50% |
| Public Safety | \$26,848,012 | \$29,103,368 | 8.40% |
| Public Works | \$9,550,783 | \$8,441,319 | (11.62)% |
| Health & Welfare | \$809,109 | \$944,984 | 16.79% |
| Culture & Recreation | \$5,460,902 | \$5,460,902 | 0.00% |
| Housing & Development | \$3,517,000 | \$3,512,000 | (0.14)% |
| Total Expenditures | \$67,546,381 | \$68,871,470 | 1.96% |

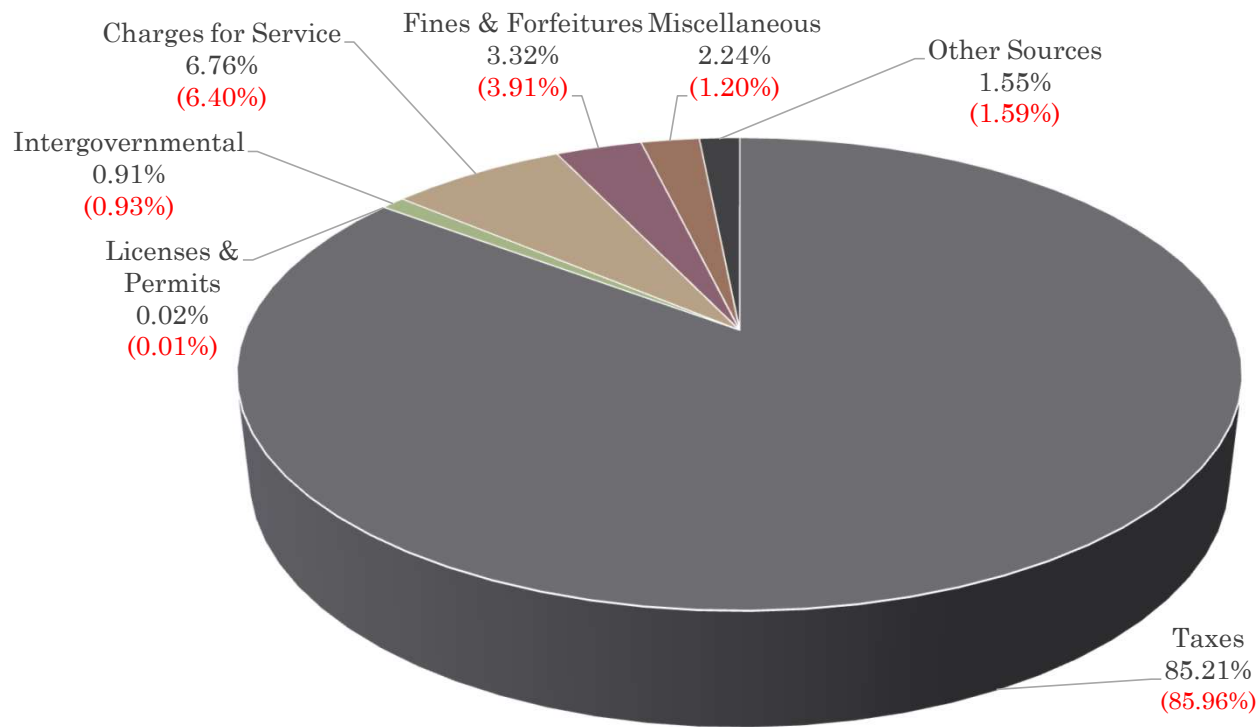
General Fund Overview

| | FY 2024 | FY 2025 | % Change |
|---|------------------|---------------|------------------|
| Excess (Deficit) of Revenues Over Expenditures | \$(1,062,731) | \$148,030 | (113.93)% |
| Other Sources | \$1,085,000 | \$1,085,000 | 0.00% |
| Other Uses | \$(1,009,224) | \$(1,233,030) | 22.18% |
| Fund Balance | \$986,955 | \$- | (100.00)% |
| Net General Fund | \$- | \$- | |

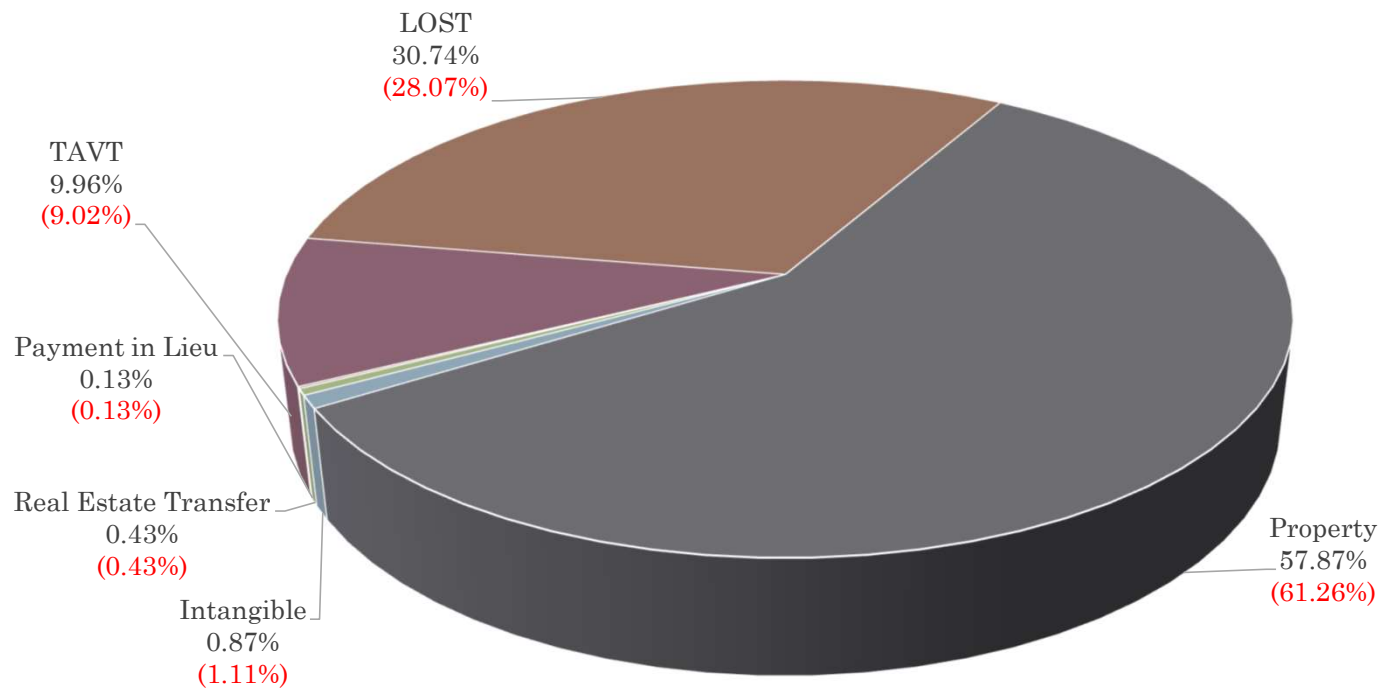
Budget Highlights

- Budget based on no growth in property taxes
- Fine revenues are declining in every fund
- Sales tax, TAVT and interest revenue remain strong
- Improved but still abnormally high vacancy rate for personnel
- New positions added to address needs
- COLA and Merit included
- Reduction in General Fund expenditures for dirt road maintenance per SDS
- ABM Project – Seeing savings in energy and anticipation of Water/Sewer project going live
- Retirement of debt service for Judicial Complex

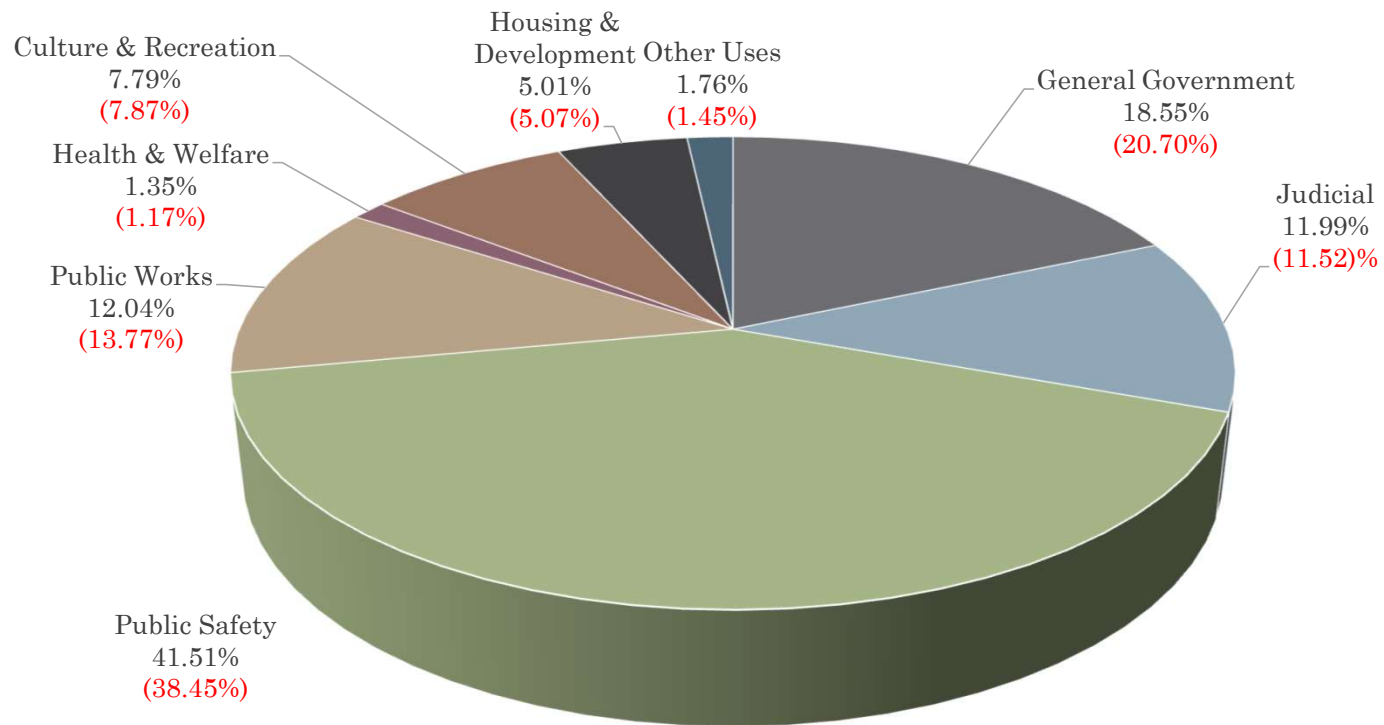
General Fund Revenues



General Fund Tax Revenues



General Fund Expenditures



Where does your money go?

| Where does your \$1 go.... | FY 2024 | FY 2025 | Change |
|---|---------|---------|----------|
| Board of Commissioners and Administration | \$0.09 | \$0.09 | \$- |
| Election Services | \$0.01 | \$0.01 | \$- |
| Tax Commissioner | \$0.02 | \$0.02 | \$- |
| Board of Assessors | \$0.03 | \$0.03 | \$- |
| Engineering Services | \$0.01 | \$0.02 | \$0.01 |
| Contingency | \$0.03 | \$0.01 | \$(0.02) |
| Court Services | \$0.12 | \$0.12 | \$- |
| Sheriff's Office | \$0.33 | \$0.36 | \$0.03 |
| Animal Services | \$0.02 | \$0.02 | \$- |
| Emergency Medical Services | \$0.02 | \$0.02 | \$- |
| Other Public Safety | \$0.04 | \$0.05 | \$0.01 |
| Public Works | \$0.14 | \$0.11 | \$(0.03) |
| Industrial Authority | \$0.05 | \$0.05 | \$- |
| Recreation Authority | \$0.06 | \$0.06 | \$- |
| Other (Includes outside agencies) | \$0.03 | \$0.03 | \$- |

Questions & Comments